

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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| In re                               | : |
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| DELPHI CORPORATION, <u>et al.</u> , | : |
|                                     | : |
| Debtors.                            | : |
|                                     | : |
| -----x                              |   |

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED.  
R. BANKR. P. 3007 (I) DENYING UNITED STATES OF  
AMERICA'S MOTION FOR LEAVE TO FILE LATE CLAIM AND (II)  
DISALLOWING AND EXPUNGING PROOF OF CLAIM NUMBER 16727

("EEOC ORDER")

Upon the United States Of America's Motion For Leave To File Late Claim (Docket No. 12831) (the "Motion"); and the Debtors' Objection to United States Of America's Motion For Leave To File Late Claim filed by Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") (Docket No. 12907); and this Court having considered the documents and exhibits filed by the United States of America (the "Government") on behalf of the United States Equal Employment Opportunity Commission (the "EEOC") and by the Debtors and the arguments of both parties at the hearing on this matter conducted on February 29, 2008 hearing (the "Hearing"); and after due deliberation thereon; and good and sufficient cause appearing therefor for the reasons stated in the Court's modified bench ruling, attached as Exhibit A hereto (the "Modified Bench Ruling"), which amends and supercedes the ruling set forth at the Hearing;

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>1</sup>

A. The EEOC was properly and timely served with a copy of the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) and Fed.R.Bankr.P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order").

B. The Court has jurisdiction of the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. For the reasons stated in the Modified Bench Ruling, the Government has failed to establish excusable neglect to justify the EEOC's failure to timely file proof of claim number 16727 (the "Claim") pursuant to the Bar Date Order.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is denied.
2. The Claim is hereby disallowed and expunged in its entirety.
3. Kurtzman Carson Consultants LLC is hereby directed to serve this order in accordance with the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089).

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<sup>1</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

4. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied.

Dated: New York, New York  
March 6, 2008

/s/ Robert D. Drain  
UNITED STATES BANKRUPTCY JUDGE